

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NORTH CAROLINA
WESTERN DIVISION

UNITED STATES OF AMERICA,)
)
Plaintiff,)
)
v.) **JUDGMENT**
)
)
TANISHA SALMON a/k/a Tanisha) No. 5:17-CV-16-FL
Chambers and RAEFORD LEWIS)
Defendants.)

Decision by Court.

This action came before the Honorable Louise W. Flanagan, United States District Judge, for consideration of the plaintiff's motion for summary judgment made pursuant to Federal Rule of Civil Procedure 56.

IT IS ORDERED, ADJUDGED AND DECREED in accordance with the court's order entered December 10, 2018, and for the reasons set forth more specifically therein, that plaintiff's motion for summary judgment is granted.

IT IS ORDERED, ADJUDGED AND DECREED that defendants Tanisha Salmon a/k/a Tanisha Chambers and Raeford Lewis are permanently enjoined from acting as federal tax return preparers or requesting, assisting in or directing the preparation or filing of federal tax returns, amended returns or other related documents or forms; preparing or assisting in federal tax returns that they know or reasonably know would result in an understatement of tax liability or overstatement of federal tax refunds; owning, operating, managing, working in, investing in, providing capital or loans to, receiving fees or remuneration from, controlling, licensing, consulting with, or franchising a tax return preparation business; training, teaching, instructing and creating or providing cheat sheets, memoranda, directions, instructions or manuals, pertaining to the preparation of federal tax returns; maintaining, assigning, holding, using or obtaining a Preparer Tax Identification Number (PTIN) or an Electronic Filing Identification Number (EFIN); engaging in any other activity subject to penalty under 26 U.S.C. §§ 6694, 6695, 6701, or any other penalty provision in the Internal Revenue Code; or engaging in any conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

IT IS ORDERED, ADJUDGED AND DECREED that defendants Tanisha Salmon a/k/a Tanisha Chambers and Raeford Lewis shall immediately and permanently close all tax return preparation stores that they own directly or through an entity and doing business under any name and are prohibited from assigning, transferring or selling any franchise agreement, independent contractor agreement or employment contract related to any tax return preparation business or selling to any individual or entity a list of customers through which they have had at any time

since January 1, 2014 prepared a tax return.

IT IS ORDERED, ADJUDGED AND DECREED that defendants Tanisha Salmon a/k/a Tanisha Chambers and Raeford Lewis shall contact, within 30 days of the date of the court's December 10, 2018, order by US mail or e-mail, if e-mail is known, all persons for whom Tanisha Salmon a/k/a Tanisha Chambers and Raeford Lewis and their managers, employees and tax return preparers prepared federal returns or claims for a refund from January 1, 2014 and continuing through December 10, 2018, to inform them of the court's December 10, 2018, order and this judgment, including a copy of the court's December 10, 2018, order and this judgment. Tanisha Salmon a/k/a Tanisha Chambers and Raeford Lewis shall produce to counsel for the United States, within thirty days from December 10, 2018, a list that identifies by name, address, e-mail address, and telephone number all principals, officers, managers, franchisees, employees and independent contractors of Tanisha Salmon a/k/a Tanisha Chambers and Raeford Lewis from January 1, 2014 to December 10, 2018. Tanisha Salmon a/k/a Tanisha Chambers and Raeford Lewis shall provide a copy of the court's December 10, 2018, order and this judgment to all principals, officers, managers, franchisees, employees and independent contractors of Tanisha Salmon a/k/a Tanisha Chambers and Raeford Lewis within fifteen days of December 10, 2018, and provide to counsel for the United States, within thirty days of December 10, 2018, a signed and dated acknowledgment of receipt of the court's December 10, 2018, order and this judgment for each person whom Tanisha Salmon a/k/a Tanisha Chambers and Raeford Lewis provided a copy of the court's December 10, 2018, order and this judgment.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that judgment is awarded to plaintiff for the disgorgement of the ill-gotten gains that defendants Tanisha Salmon a/k/a Tanisha Chambers and Raeford Lewis received for the preparation of tax returns making false claims as follows: against defendant Tanisha Salmon a/k/a Tanisha Chambers in the amount of \$74,843.73 and against defendant Raeford Lewis in the amount of \$15,738.24.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that the court shall retain jurisdiction over defendants Tanisha Salmon a/k/a Tanisha Chambers and Raeford Lewis and over this action to enforce the court's December 10, 2018, order and this judgment.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that the United States is entitled to conduct discovery to monitor Tanisha Salmon's a/k/a Tanisha Chambers' and Raeford Lewis' compliance with the terms of the court's December 10, 2018, order and this judgment.

This Judgment Filed and Entered on December 11, 2018, and Copies To:

Alison A. Yewdell/Casey S. Smith/Gregory L. Mokodean/Jared S. Wiesner/Joshua Y. Levine/Daniel A. Applegate (via CM/ECF Notice of Electronic Filing)
Tanisha Salmon (via US mail 5307 Foxfire Road, Fayetteville, NC 28303)
Raeford Lewis (via US mail 5307 Foxfire Road, Fayetteville, NC 28303)

December 10, 2018.

PETER A. MOORE, JR. CLERK

/s/ Sandra K. Collins

(By) Sandra K. Collins, Deputy Clerk